

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 2 MONTHS ENDING JUNE 30 2014**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	543,119	543,119	1,648,080	1,104,961	32.95
Licenses and Permits	57,853	99,135	616,500	517,365	16.08
Intergovernmental Revenue	292,709	574,241	3,226,754	2,652,513	17.8
Fines, Forfeitures & Penalties	70	16,790	160,000	143,210	10.49
Public Charges for Services	23,038	94,533	908,227	813,694	10.41
Other Fees	19,305	37,322	270,111	232,789	13.82
Miscellaneous Revenues	6,223	12,276	57,000	44,724	21.54
Other Financing Sources	167,191	334,381	2,006,286	1,671,905	16.67
Total Revenues	1,109,507	1,711,797	8,892,958	7,181,161	19.25
 OPERATING EXPENSES					
Mayor and City Council	4,161	8,553	61,300	52,747	13.95
City Manager	14,092	27,565	166,305	138,740	16.58
City Attorney	11,885	21,845	155,350	133,505	14.06
City Clerk	12,405	29,447	155,406	125,959	18.95
Police Department	212,132	466,109	3,211,607	2,745,498	14.51
Fire Department	123,558	262,052	1,880,584	1,618,532	13.93
Community Development	21,756	41,652	278,847	237,195	14.94
Engineering	16,288	36,138	299,944	263,806	12.05
Street Division	102,463	199,912	1,601,638	1,401,726	12.48
Cemetery Division	14,684	23,689	127,715	104,026	18.55
Municipal Building	37,019	80,191	688,400	608,209	11.65
Economic Development	17,734	37,464	251,222	213,758	14.91
Total Expenses	588,178	1,234,616	8,878,318	7,643,702	13.91
 Revenue over Expenses	 521,329	 477,181	 14,640	 (462,541)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	467,893.73	467,893.73	1,019,326.00	(551,432.27)	45.9
01-11-31110	.00	.00	236,189.00	(236,189.00)	.0
01-11-31120	.00	.00	237,565.00	(237,565.00)	.0
01-11-31500	75,225.70	75,225.70	155,000.00	(79,774.30)	48.5
TOTAL TAXES	543,119.43	543,119.43	1,648,080.00	(1,104,960.57)	33.0
<u>LICENSES & PERMITS</u>					
01-11-32100	18,500.00	18,500.00	22,250.00	(3,750.00)	83.2
01-11-32500	.00	.00	114,000.00	(114,000.00)	.0
01-11-32510	34,003.04	70,391.71	375,000.00	(304,608.29)	18.8
01-11-32800	.00	.00	2,250.00	(2,250.00)	.0
01-11-33100	3,825.00	8,718.00	100,000.00	(91,282.00)	8.7
01-11-33500	1,525.00	1,525.00	3,000.00	(1,475.00)	50.8
TOTAL LICENSES & PERMITS	57,853.04	99,134.71	616,500.00	(517,365.29)	16.1
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	93,239.57	146,558.58	936,337.00	(789,778.42)	15.7
01-11-34200	.00	40,398.14	185,000.00	(144,601.86)	21.8
01-11-34300	9,034.47	18,689.93	75,000.00	(56,310.07)	24.9
01-11-34400	175,615.80	342,551.13	1,860,000.00	(1,517,448.87)	18.4
01-11-34450	14,818.97	26,043.00	170,417.00	(144,374.00)	15.3
TOTAL INTERGOVERNMENTAL REVENUES	292,708.81	574,240.78	3,226,754.00	(2,652,513.22)	17.8
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	70.00	16,790.18	160,000.00	(143,209.82)	10.5
TOTAL FINES, FORFEITURES & PENALTIES	70.00	16,790.18	160,000.00	(143,209.82)	10.5
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	.40	58,083.06	600,000.00	(541,916.94)	9.7
01-11-36700	4,275.00	4,275.00	70,000.00	(65,725.00)	6.1
01-11-36800	3,487.30	6,974.60	43,227.00	(36,252.40)	16.1
01-11-36900	1,500.00	1,500.00	75,000.00	(73,500.00)	2.0
01-11-39960	13,775.00	23,700.00	120,000.00	(96,300.00)	19.8
TOTAL PUBLIC CHARGES FOR SERVICES	23,037.70	94,532.66	908,227.00	(813,694.34)	10.4
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,425.00	1,600.00	21,000.00	(19,400.00)	7.6
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	14,250.00	85,500.00	(71,250.00)	16.7
01-11-37900 OTHER REVENUES	10,504.86	20,972.44	125,611.00	(104,638.56)	16.7
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	35,000.00	(35,000.00)	.0
01-11-37910 BUILDING AND ZONING FEES	250.00	500.00	2,500.00	(2,000.00)	20.0
TOTAL OTHER FEES	19,304.86	37,322.44	270,111.00	(232,788.56)	13.8
 <u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	33.74	53.33	1,000.00	(946.67)	5.3
01-11-38110 INTEREST INCOME-CEMETERY	.00	.00	3,000.00	(3,000.00)	.0
01-11-38700 LOT SALES	1,900.00	2,850.00	15,000.00	(12,150.00)	19.0
01-11-38800 CEMETERY RECEIPTS	410.00	480.00	3,000.00	(2,520.00)	16.0
01-11-38900 MISCELLANEOUS	3,878.93	8,892.78	35,000.00	(26,107.22)	25.4
TOTAL MISCELLANEOUS REVENUE	6,222.67	12,276.11	57,000.00	(44,723.89)	21.5
 <u>OTHER FINANCING SOURCES</u>					
01-11-39910 TRANSFER FROM ELECTRIC	119,702.25	239,404.50	1,436,427.00	(1,197,022.50)	16.7
01-11-39920 TRANSFER FROM WATER	7,484.50	14,969.00	89,814.00	(74,845.00)	16.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,937.08	21,874.16	131,245.00	(109,370.84)	16.7
01-11-39946 SALES TAX FUND TRANSFER	9,000.00	18,000.00	108,000.00	(90,000.00)	16.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	900.00	1,800.00	10,800.00	(9,000.00)	16.7
01-11-39949 MFT FUND TRANSFER	4,166.67	8,333.34	50,000.00	(41,666.66)	16.7
01-11-39950 SOLID WASTE TRANSFER	15,000.00	30,000.00	180,000.00	(150,000.00)	16.7
TOTAL OTHER FINANCING SOURCES	167,190.50	334,381.00	2,006,286.00	(1,671,905.00)	16.7
 TOTAL FUND REVENUE	 1,109,507.01	 1,711,797.31	 8,892,958.00	 (7,181,160.69)	 19.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

GENERAL GOVERNMENT

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	3,468.47	7,769.36	50,500.00	(42,730.64)	15.4
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	(100.00)	.0
01-12-55400-000 PRINTING	.00	.00	200.00	(200.00)	.0
01-12-56100-000 DUES	175.00	175.00	1,000.00	(825.00)	17.5
01-12-56200-000 TRAVEL EXPENSES	277.24	277.24	2,000.00	(1,722.76)	13.9
01-12-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	240.70	240.70	4,000.00	(3,759.30)	6.0
01-12-85100-000 OFFICE SUPPLIES	.00	90.91	600.00	(509.09)	15.2
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	.00	800.00	(800.00)	.0
TOTAL MAYOR/CITY COUNCIL	4,161.41	8,553.21	61,300.00	(52,746.79)	14.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	5,166.54	14,332.69	78,683.00	(64,350.31)	18.2
01-13-42200-000 SALARIES-PART-TIME	186.00	186.00	22,880.00	(22,694.00)	.8
01-13-42400-000 VACATION	276.32	892.01	.00	892.01	.0
01-13-42500-000 SICK	2,455.42	2,455.42	.00	2,455.42	.0
01-13-45100-000 HEALTH INSURANCE	2,166.64	4,333.28	19,243.00	(14,909.72)	22.5
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	(300.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	850.00	(850.00)	.0
01-13-55100-000 POSTAGE	.00	1,000.00	7,000.00	(6,000.00)	14.3
01-13-55300-000 PUBLISHING	.00	.00	1,000.00	(1,000.00)	.0
01-13-55400-000 PRINTING	.00	.00	750.00	(750.00)	.0
01-13-56100-000 DUES	.00	.00	600.00	(600.00)	.0
01-13-56200-000 TRAVEL EXPENSES	.00	39.60	2,500.00	(2,460.40)	1.6
01-13-56300-000 TRAINING	.00	.00	700.00	(700.00)	.0
01-13-56500-000 PUBLICATIONS	.00	.00	300.00	(300.00)	.0
01-13-56600-000 CONFERENCE	952.67	1,148.89	1,300.00	(151.11)	88.4
01-13-65100-000 OFFICE SUPPLIES	89.48	174.71	1,500.00	(1,325.29)	11.7
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	.0
01-13-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	1,112.00	2,384.00	14,000.00	(11,616.00)	17.0
TOTAL CITY CLERK	12,405.07	29,446.60	155,406.00	(125,959.40)	19.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,515.79	5,377.25	36,608.00	(31,230.75)	14.7
01-17-42200-000 SALARIES-PART-TIME	670.31	1,568.18	.00	1,568.18	.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	.0
01-17-42400-000 VACATION	173.49	561.18	.00	561.18	.0
01-17-45100-000 HEALTH INSURANCE	607.84	1,215.68	7,504.00	(6,288.32)	16.2
01-17-51100-000 MAINTENANCE (BUILDING)	634.80	1,112.66	6,000.00	(4,887.34)	18.5
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	1,000.00	(1,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	159.99	319.98	1,920.00	(1,600.02)	16.7
01-17-53700-000 NETWORK ADMINISTRATION	13,408.67	26,813.34	160,880.00	(134,066.66)	16.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	2,050.00	2,603.18	32,000.00	(29,396.82)	8.1
01-17-55200-000 TELEPHONE	257.96	525.86	3,500.00	(2,974.14)	15.0
01-17-55300-000 PUBLISHING	.00	.00	125.00	(125.00)	.0
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-17-57100-000 UTILITIES	4,900.57	9,374.29	60,000.00	(50,625.71)	15.6
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	81.00	500.00	(419.00)	16.2
01-17-57900-000 OTHER CONTRACTUAL SERVICES	93.50	340.00	3,000.00	(2,660.00)	11.3
01-17-59500-000 PROPERTY TAX	95.38	3,933.62	4,800.00	(666.38)	85.5
01-17-61100-000 MAINTENANCE BUILDING	.00	.00	5,000.00	(5,000.00)	.0
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	.00	2,000.00	(2,000.00)	.0
01-17-65100-000 OFFICE SUPPLIES	86.91	211.47	2,500.00	(2,288.53)	8.5
01-17-65400-000 GENERAL SUPPLIES	545.00	919.35	5,000.00	(4,080.65)	18.4
01-17-89000-000 OTHER IMPROVEMENTS	.00	3,673.00	15,000.00	(11,327.00)	24.5
01-17-91100-000 COMMUNITY RELATIONS	.00	.00	26,000.00	(26,000.00)	.0
01-17-91400-000 SALES TAX REBATE	.00	.00	60,000.00	(60,000.00)	.0
01-17-92000-000 CONTINGENCY	.00	.00	125,000.00	(125,000.00)	.0
01-17-99964-000 TRANSFER ADMIN SERVICE	10,780.25	21,560.50	129,363.00	(107,802.50)	16.7
TOTAL MUNICIPAL BUILDING	37,018.96	80,190.54	688,400.00	(608,209.46)	11.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	11,885 00	21,845 00	135,000 00	(113,155 00)	16.2
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	.00	20,000.00	(20,000.00)	.0
01-18-56100-000 DUES	.00	.00	100 00	(100.00)	.0
01-18-56600-000 CONFERENCE EXPENSES	.00	.00	250.00	(250.00)	.0
TOTAL CITY ATTORNEY	11,885 00	21,845 00	155,350.00	(133,505.00)	14.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	8,354.70	19,479.23	132,880.00	(113,400.77)	14.7
01-19-42400-000 VACATION	3,283.88	3,484.66	.00	3,484.66	.0
01-19-42500-000 SICK PAY	58.08	184.51	.00	164.51	.0
01-19-45100-000 HEALTH INSURANCE	1,387.24	2,774.48	17,125.00	(14,350.52)	16.2
01-19-54900-000 OTHER PROFESSIONAL SERVICES	75.00	75.00	5,000.00	(4,925.00)	1.5
01-19-55200-000 TELEPHONE	83.76	167.52	1,200.00	(1,032.48)	14.0
01-19-56100-000 DUES	117.50	117.50	2,500.00	(2,382.50)	4.7
01-19-56200-000 TRAVEL EXPENSES	355.58	678.17	2,500.00	(1,821.83)	27.1
01-19-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	250.00	250.00	2,500.00	(2,250.00)	10.0
01-19-65100-000 OFFICE SUPPLIES	.00	.00	500.00	(500.00)	.0
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	126.18	374.18	1,000.00	(625.82)	37.4
TOTAL CITY MANAGER	14,091.90	27,565.25	166,305.00	(138,739.75)	16.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	79,562.34	167,600.60	1,226,761.00	(1,059,160.40)	13.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	101,803.91	244,400.80	1,748,154.00	(1,503,753.20)	14.0
01-21-42200-000 SALARIES - PART-TIME	4,120.71	11,824.70	67,500.00	(55,675.30)	17.5
01-21-42300-000 SALARIES - OVERTIME	7,379.51	14,179.58	140,000.00	(125,820.42)	10.1
01-21-42400-000 SALARIES - VACATION PAY	20,127.16	30,237.83	124,000.00	(93,762.17)	24.4
01-21-42500-000 SALARIES - SICK PAY	933.08	1,693.59	45,000.00	(43,306.41)	3.8
01-21-42800-000 OIC - ON-CALL FTO	1,661.84	3,123.52	21,000.00	(17,876.48)	14.9
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	288,257.00	(288,257.00)	.0
01-21-45100-000 HEALTH INSURANCE	35,774.00	71,548.00	415,957.00	(344,409.00)	17.2
01-21-47100-000 UNIFORM ALLOWANCE	1,214.03	1,539.52	24,000.00	(22,460.48)	6.4
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,127.14	6,524.85	34,000.00	(27,475.15)	19.2
01-21-51300-000 MAINTENANCE - VEHICLE	5,209.88	7,587.94	33,000.00	(25,412.06)	23.0
01-21-53400-000 MEDICAL SERVICES	.00	164.93	2,000.00	(1,835.07)	8.3
01-21-53700-000 DATA PROCESSING SERVICES	.00	(873.60)	22,000.00	(22,873.60)	(4.0)
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	2,000.00	10,400.00	(8,400.00)	19.2
01-21-55100-000 POSTAGE	.00	.00	300.00	(300.00)	.0
01-21-55200-000 TELEPHONE	1,104.20	2,228.02	18,000.00	(13,773.98)	13.9
01-21-55300-000 PUBLISHING	198.04	346.04	250.00	96.04	138.4
01-21-55400-000 PRINTING	78.00	409.50	2,700.00	(2,290.50)	15.2
01-21-56100-000 DUES	215.00	215.00	5,000.00	(4,785.00)	4.3
01-21-56200-000 TRAVEL EXPENSES	(466.20)	(151.72)	2,500.00	(2,651.72)	(6.1)
01-21-56300-000 TRAINING	1,500.00	1,500.00	12,000.00	(10,500.00)	12.5
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	18,800.00	(18,800.00)	.0
01-21-57100-000 UTILITIES	126.33	223.46	1,290.00	(1,066.54)	17.3
01-21-57800-000 ANIMAL CONTROL	.00	266.40	5,000.00	(4,733.60)	5.3
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	88.04	88.04	3,000.00	(2,911.96)	2.9
01-21-65100-000 OFFICE SUPPLIES	774.10	774.10	7,000.00	(6,225.90)	11.1
01-21-65200-000 OPERATING SUPPLIES	890.46	1,359.70	17,000.00	(15,640.30)	8.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	4,662.53	9,798.63	65,000.00	(55,201.37)	15.1
01-21-65800-000 PRISONER SUPPLIES	1,788.09	1,908.09	1,000.00	908.09	190.8
01-21-66200-000 K9 SUPPLIES	.00	.00	500.00	(500.00)	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	6,870.00	6,870.00	9,573.00	(2,703.00)	71.8
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	13,864.24	46,144.06	66,926.00	(20,781.94)	69.0
01-21-91700-000 INVESTIGATIONS	90.00	180.00	2,000.00	(1,820.00)	9.0
TOTAL POLICE DEPARTMENT	212,132.09	466,108.98	3,211,607.00	(2,745,498.02)	14.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	57,585.19	132,232.49	947,000.00	(814,767.51)	14.0
01-22-42200-000 SALARIES - PART-TIME	5,197.61	8,791.00	63,400.00	(74,609.00)	10.5
01-22-42300-000 SALARY EXPENSE - OVERTIME	18,614.22	35,365.33	158,000.00	(122,634.67)	22.4
01-22-42400-000 SALARIES - VACATION PAY	9,685.46	13,848.35	.00	13,848.35	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	289,936.00	(289,936.00)	.0
01-22-45100-000 HEALTH INSURANCE	16,460.56	32,921.12	203,198.00	(170,276.88)	16.2
01-22-47100-000 UNIFORM ALLOWANCE	774.00	6,131.69	11,000.00	(4,868.31)	55.7
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.50	5,207.65	8,000.00	(2,792.35)	65.1
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	1,160.46	1,160.46	8,500.00	(7,339.54)	13.7
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	2,433.02	2,840.69	8,000.00	(5,159.31)	35.5
01-22-53300-000 LEGAL SERVICE	420.00	420.00	.00	420.00	.0
01-22-53400-000 MEDICAL SERVICES	.00	.00	4,500.00	(4,500.00)	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,631.65	2,631.65	54,000.00	(51,368.35)	4.9
01-22-55100-000 POSTAGE	28.15	40.15	150.00	(109.85)	28.8
01-22-55200-000 TELEPHONE	558.13	1,112.94	9,500.00	(8,387.06)	11.7
01-22-55400-000 PRINTING	.00	.00	500.00	(500.00)	.0
01-22-56100-000 DUES	910.00	1,010.00	1,200.00	(190.00)	84.2
01-22-56200-000 TRAVEL EXPENSES	162.42	162.42	1,800.00	(1,637.58)	9.0
01-22-56300-000 TRAINING	1,645.90	4,640.90	5,000.00	(359.10)	92.8
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,000.00	(2,000.00)	.0
01-22-56500-000 PUBLICATIONS	.00	327.60	1,000.00	(672.40)	32.8
01-22-57100-000 UTILITIES	1,528.60	2,684.70	19,000.00	(16,315.30)	14.1
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	19.94	19.94	3,000.00	(2,980.06)	.7
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	1,029.14	1,453.95	5,000.00	(3,546.05)	29.1
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	3.54	3.54	3,000.00	(2,996.46)	.1
01-22-65100-000 OFFICE SUPPLIES	78.34	281.34	2,500.00	(2,218.66)	11.3
01-22-65200-000 OPERATING SUPPLIES	729.83	950.89	13,000.00	(12,049.11)	7.3
01-22-65400-000 JANITORIAL SUPPLIES	656.25	1,247.31	3,500.00	(2,252.69)	35.6
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,204.66	2,682.11	19,500.00	(16,817.89)	13.8
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	3,883.54	15,400.00	(11,516.46)	25.2
TOTAL FIRE DEPARTMENT	123,557.57	262,051.76	1,880,584.00	(1,618,532.24)	13.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	335,689.66	728,160.74	5,092,191.00	(4,364,030.26)	14.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>PUBLIC WORKS</u>					

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	38,010.91	85,955.28	589,008.00	(503,052.72)	14.6
01-41-42200-000 SALARIES (PART-TIME)	1,229.15	1,866.86	8,000.00	(6,133.14)	23.3
01-41-42300-000 SALARY EXPENSE-OVERTIME	424.62	695.48	58,800.00	(58,104.52)	1.2
01-41-42400-000 VACATION	3,660.99	6,908.99	.00	6,908.99	.0
01-41-42500-000 SICK	390.85	1,238.92	.00	1,238.92	.0
01-41-42600-000 SALARIES-PAGER PAY	1,027.39	2,305.97	19,000.00	(18,694.03)	12.1
01-41-45100-000 HEALTH INSURANCE	13,078.24	26,156.48	161,445.00	(135,288.52)	18.2
01-41-47100-000 UNIFORM ALLOWANCE	60.00	120.25	1,000.00	(879.75)	12.0
01-41-47300-000 CLOTHING ACQUISITION	123.25	123.25	2,000.00	(1,876.75)	6.2
01-41-51100-000 MAINTENANCE (BUILDING)	240.00	240.00	2,500.00	(2,260.00)	9.6
01-41-51200-000 MAINTENANCE (EQUIPMENT)	2,030.16	2,623.24	15,000.00	(12,376.76)	17.5
01-41-51300-000 MAINT.SERVICE-VEHICLE	2,408.75	2,930.00	15,000.00	(12,070.00)	19.5
01-41-51400-000 MAINTENANCE STREET	3,490.00	3,920.00	25,000.00	(21,080.00)	15.7
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	.0
01-41-52900-000 MAINTENANCE OTHER	.00	.00	5,000.00	(5,000.00)	.0
01-41-53600-000 JANITORIAL SERVICES	134.05	231.90	2,500.00	(2,268.10)	9.3
01-41-54900-000 OTHER PROFESSIONAL SERVICES	2,123.00	3,846.00	14,000.00	(10,154.00)	27.5
01-41-55100-000 POSTAGE	4.90	4.90	100.00	(95.10)	4.9
01-41-55200-000 TELEPHONE	398.72	717.25	5,000.00	(4,282.75)	14.4
01-41-55300-000 PUBLISHING	93.45	226.45	100.00	126.45	226.5
01-41-56200-000 TRAVEL EXPENSES	30.79	30.79	300.00	(269.21)	10.3
01-41-56300-000 TRAINING	99.00	99.00	1,000.00	(901.00)	9.9
01-41-57100-000 UTILITIES	782.83	2,146.73	15,000.00	(12,853.27)	14.3
01-41-57200-000 STREET LIGHTING	12,277.53	25,652.96	158,000.00	(132,347.04)	16.2
01-41-59400-000 LEASE OR RENTALS	.00	.00	5,000.00	(5,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	.00	.00	4,500.00	(4,500.00)	.0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	252.22	552.21	16,000.00	(15,447.79)	3.5
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	590.84	4,491.48	35,000.00	(30,508.52)	12.8
01-41-61400-000 SUPPLIES STREETS	7,506.53	7,985.68	52,000.00	(44,014.32)	15.4
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	122,200.00	(122,200.00)	.0
01-41-61700-000 MAINT SUPPLIES-GROUNDS	361.00	2,493.91	12,000.00	(9,506.09)	20.8
01-41-62900-000 SUPPLIES OTHER	1,726.82	2,086.82	15,000.00	(12,913.18)	13.9
01-41-65100-000 OFFICE SUPPLIES	61.21	203.44	2,000.00	(1,796.56)	10.2
01-41-65200-000 OPERATING SUPPLIES	161.13	546.58	8,000.00	(7,453.42)	6.8
01-41-65300-000 SMALL TOOLS	252.91	337.78	3,200.00	(2,862.22)	10.6
01-41-65400-000 JANITORIAL SUPPLIES	212.98	212.98	700.00	(487.02)	30.4
01-41-65500-000 GASOLINE/OIL	8,244.96	11,662.46	68,000.00	(58,337.54)	17.2
01-41-66100-000 SAFETY SUPPLIES	974.20	1,297.88	3,500.00	(2,202.12)	37.1
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	140,000.00	(140,000.00)	.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	6,285.00	(6,285.00)	.0
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL STREET DIVISION	102,463.38	199,911.92	1,601,638.00	(1,401,726.08)	12.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	3,838.90	9,208.84	61,672.00	(52,463.18)	14.9
01-46-42200-000 SALARIES (PART-TIME)	1,198.29	2,052.00	4,500.00	(2,448.00)	45.6
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	69.89	6,700.00	(6,630.11)	1.0
01-46-42400-000 VACATION	535.90	535.90	.00	535.90	.0
01-46-45100-000 HEALTH INSURANCE	1,558.80	3,117.60	19,243.00	(16,125.40)	16.2
01-46-47100-000 UNIFORM ALLOWANCE	20.00	40.00	350.00	(310.00)	11.4
01-46-47300-000 CLOTHING ACQUISITION	.00	.00	200.00	(200.00)	.0
01-46-51100-000 MAINTENANCE (BUILDING)	205.00	205.00	700.00	(495.00)	29.3
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	.00	300.00	(300.00)	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	100.00	100.00	5,000.00	(4,900.00)	2.0
01-46-55200-000 TELEPHONE	110.03	220.50	1,000.00	(779.50)	22.1
01-46-55300-000 PUBLISHING	.00	99.00	.00	99.00	.0
01-46-56200-000 TRAVEL EXPENSES	29.01	29.01	100.00	(70.99)	29.0
01-46-56300-000 TRAINING	.00	.00	100.00	(100.00)	.0
01-46-57100-000 UTILITIES	152.99	413.40	3,000.00	(2,586.60)	13.8
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	500.00	(500.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,000.00	(1,000.00)	.0
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT SUPPLIES-GROUNDS	47.25	47.25	1,500.00	(1,452.75)	3.2
01-46-65200-000 OPERATING SUPPLIES	96.32	96.32	700.00	(603.68)	13.8
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	25.80	100.00	(74.20)	25.8
01-46-65500-000 GASOLINE/OIL	706.55	1,343.28	6,200.00	(4,856.72)	21.7
01-46-66100-000 SAFETY SUPPLIES	70.23	70.23	250.00	(179.77)	28.1
01-46-83000-000 EQUIPMENT	.00	.00	3,500.00	(3,500.00)	.0
01-46-89000-000 CAPITAL OUTLAY - OTHER	6,015.00	6,015.00	9,500.00	(3,485.00)	63.3
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	100.00	(100.00)	.0
TOTAL CEMETERY	14,684.27	23,689.02	127,715.00	(104,025.98)	18.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	8,050.44	21,184.54	159,389.00	(138,204.46)	13.3
01-48-42200-000 SALARIES-PART-TIME	768.04	1,661.75	17,960.00	(16,298.25)	9.3
01-48-42400-000 VACATION	3,026.20	3,115.39	.00	3,115.39	.0
01-48-42500-000 SICK	8.43	497.54	.00	497.54	.0
01-48-45100-000 HEALTH INSURANCE	3,117.60	6,235.20	38,485.00	(32,249.80)	16.2
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	7,200.00	(7,200.00)	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,600.00	(1,600.00)	.0
01-48-51300-000 MAINT SERVICE (VEHICLE)	120.00	120.00	2,000.00	(1,880.00)	6.0
01-48-53200-000 ENGINEERING SERVICE	.00	.00	41,000.00	(41,000.00)	.0
01-48-54900-000 OTHER PROFESSIONAL SERVICES	267.57	319.13	4,100.00	(3,780.87)	7.8
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	260.82	529.13	2,600.00	(2,070.87)	20.4
01-48-55300-000 PUBLISHING	80.50	80.50	200.00	(119.50)	40.3
01-48-56100-000 DUES	.00	.00	800.00	(800.00)	.0
01-48-56200-000 TRAVEL EXPENSES	.00	43.75	1,000.00	(956.25)	4.4
01-48-56300-000 TRAINING	.00	.00	1,000.00	(1,000.00)	.0
01-48-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-48-57100-000 UTILITIES	282.84	691.07	4,000.00	(3,308.93)	17.3
01-48-61200-000 SUPPLIES (EQUIPMENT)	24.29	24.29	2,570.00	(2,545.71)	1.0
01-48-65100-000 OFFICE SUPPLIES	41.14	41.14	1,000.00	(958.86)	4.1
01-48-65300-000 SMALL TOOLS	.00	118.67	850.00	(731.33)	14.0
01-48-65400-000 JANITORIAL SUPPLIES	13.85	13.85	480.00	(466.15)	2.9
01-48-65500-000 GASOLINE & OIL	180.13	585.46	3,800.00	(3,214.54)	15.4
01-48-67000-000 PRINT MATERIALS	11.00	11.00	100.00	(89.00)	11.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	35.20	70.40	5,400.00	(5,329.60)	1.3
01-48-82000-000 BUILDING	.00	.00	1,500.00	(1,500.00)	.0
01-48-83000-000 EQUIPMENT	.00	795.00	1,900.00	(1,105.00)	41.8
01-48-87000-000 FURNITURE	.00	.00	660.00	(660.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	50.00	(50.00)	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	50.00	(50.00)	.0
TOTAL ENGINEERING	16,288.05	36,137.81	299,944.00	(263,806.19)	12.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	133,435.70	259,738.75	2,029,297.00	(1,769,558.25)	12.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	11,212.90	25,835.52	181,645.00	(155,809.48)	14.2
01-44-42400-000 VACATION	1,710.10	2,986.12	.00	2,986.12	.0
01-44-42500-000 SICK	84.75	148.32	.00	148.32	.0
01-44-45100-000 HEALTH INSURANCE	3,031.39	6,062.78	38,002.00	(31,939.22)	16.0
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	.00	1,500.00	(1,500.00)	.0
01-44-52900-000 NUISANCE ABATEMENT	320.00	320.00	2,000.00	(1,680.00)	16.0
01-44-53300-000 LEGAL SERVICE	.00	.00	1,800.00	(1,800.00)	.0
01-44-53400-000 MEDICAL SERVICES	.00	.00	100.00	(100.00)	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	5,000.00	5,045.00	21,000.00	(15,955.00)	24.0
01-44-55100-000 POSTAGE	.00	12.98	500.00	(487.02)	2.6
01-44-55200-000 TELEPHONE	72.73	144.90	1,200.00	(1,055.10)	12.1
01-44-55300-000 PUBLISHING	71.20	667.50	3,000.00	(2,332.50)	22.3
01-44-55400-000 PRINTING	.00	.00	1,000.00	(1,000.00)	.0
01-44-56100-000 DUES	.00	.00	1,700.00	(1,700.00)	.0
01-44-56200-000 TRAVEL EXPENSES	.00	.00	750.00	(750.00)	.0
01-44-56300-000 TRAINING	.00	.00	1,500.00	(1,500.00)	.0
01-44-56500-000 PUBLICATIONS	.00	.00	300.00	(300.00)	.0
01-44-56600-000 CONFERENCE EXPENSES	.00	.00	1,000.00	(1,000.00)	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-44-65100-000 OFFICE SUPPLIES	206.70	206.70	1,200.00	(993.30)	17.2
01-44-65500-000 AUTOMOTIVE FUEL/OIL	46.57	222.61	2,250.00	(2,027.39)	9.9
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	17,400.00	(17,400.00)	.0
TOTAL COMMUNITY DEVELOPMENT	21,756.34	41,652.43	278,847.00	(237,194.57)	14.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	9,142.65	21,616.74	153,386.00	(131,769.26)	14.1
01-61-42100-000 SALARIES (FULL-TIME)	3,587.39	6,591.67	57,740.00	(51,148.33)	11.4
01-61-42400-000 VACATION	1,695.91	2,566.58	.00	2,566.58	.0
01-61-42500-000 SICK	401.06	646.01	.00	646.01	.0
01-61-45100-000 HEALTH INSURANCE	2,166.64	4,333.28	26,746.00	(22,412.72)	18.2
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	84.99	2,400.00	(2,315.01)	3.5
01-61-55100-000 POSTAGE	6.50	6.50	150.00	(143.50)	4.3
01-61-55200-000 TELEPHONE	125.61	255.47	1,900.00	(1,644.53)	13.5
01-61-56100-000 DUES	.00	.00	500.00	(500.00)	.0
01-61-56200-000 TRAVEL EXPENSES	262.08	884.40	3,500.00	(2,615.60)	25.3
01-61-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-61-56600-000 CONFERENCE	20.00	20.00	1,000.00	(980.00)	2.0
01-61-65100-000 OFFICE SUPPLIES	219.50	309.53	1,750.00	(1,440.47)	17.7
01-61-83000-000 EQUIPMENT	.00	.00	1,200.00	(1,200.00)	.0
01-61-92900-000 MISCELLANEOUS CHARGES	106.74	148.74	750.00	(601.26)	19.8
TOTAL ECONOMIC DEVELOPMENT	17,734.08	37,483.91	251,222.00	(213,758.09)	14.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	39,490.42	79,116.34	530,069.00	(450,952.66)	14.9
TOTAL FUND EXPENDITURES	588,178.12	1,234,618.43	8,878,318.00	(7,643,701.57)	13.9
NET REVENUE OVER EXPENDITURES	521,328.89	477,180.88	14,640.00	462,540.88	3259.4

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 2 MONTHS ENDING JUNE 30 2014

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PERCENT</u>
REVENUE BY FUND					
Audit	15,928	15,928	34,500	18,572	46.17
Insurance	62,080	62,080	134,500	72,420	46.16
Illinois Municipal Retirement	110,771	110,771	292,958	182,187	37.81
Social Security	96,934	96,934	210,075	113,141	46.14
Ambulance	-	-	-	-	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	24,788	83,380	1,244,700	1,161,320	6.7
Utility Tax	31,590	67,536	379,400	311,864	17.8
Travel and Tourism	20,046	36,958	221,299	184,341	16.7
Sales Tax	95,220	187,542	978,500	790,958	19.17
Lighthouse Pointe TIF	211,782	211,782	415,100	203,318	51.02
Foreign Fire Insurance	-	-	21,815	21,815	0
TIF	-	-	-	-	0
Overweight Truck	2,800	13,530	68,700	55,170	19.69
Capital Improvement	8,750	17,500	4,462,500	4,445,000	0.39
Stormwater Management	330	466	15,400	14,934	3.03
Technology Park	-	3	100	97	2.87
Debt Service	-	-	-	-	0
Solid Waste	32,876	67,856	1,228,000	1,160,144	5.53
Technology Center	104,543	206,719	1,279,659	1,072,940	16.15
Airport	108,574	160,812	733,576	572,764	21.92
Railroad	58,915	99,153	1,969,083	1,869,930	5.04
Health Insurance	103	212	1,500	1,288	14.11
Administrative Services	42,753	85,506	513,033	427,528	16.67
Total Revenues	1,026,784	1,524,667	14,204,398	12,679,731	10.73

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 2 MONTHS ENDING JUNE 30 2014

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	6,500	35,450	28,950	18.34
Insurance	50,130	100,261	433,000	332,739	23.15
Illinois Municipal Retirement	19,126	37,504	266,000	228,496	14.1
Social Security	15,042	28,924	199,000	170,076	14.53
Ambulance	-	-	480,000	480,000	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	4,167	8,333	1,693,000	1,684,667	0.49
Utility Tax	-	-	713,500	713,500	0
Travel and Tourism	28,271	49,114	239,393	190,279	20.52
Sales Tax	9,000	18,000	2,050,000	2,032,000	0.88
Lighthouse Pointe TIF	450	45,190	273,235	228,045	16.54
Foreign Fire Insurance	-	-	48,500	48,500	0
TIF	-	-	-	-	0
Overweight Truck	10,080	20,126	127,700	107,574	15.76
Capital Improvement	78,749	113,478	4,577,500	4,464,022	2.48
Stormwater Management	79,508	79,508	216,000	136,492	36.81
Technology Park	-	281	31,500	31,219	0.89
Debt Service	-	-	-	-	0
Solid Waste	93,841	147,837	1,718,281	1,570,444	8.6
Technology Center	70,273	145,513	928,481	782,968	15.67
Airport	68,368	101,329	788,877	687,548	12.84
Railroad	50,682	94,214	1,522,536	1,428,322	6.19
Health Insurance	4,046	3,995	97,000	93,005	4.12
Administrative Services	48,398	98,543	596,789	498,246	16.51
Total Expenses	630,131	1,098,649	17,035,742	15,937,093	6.45
Revenue over Expenses	396,654	426,017	(2,831,344)	(3,257,361)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND June 30, 2014 and 2013

	June 30, 2014	June 30, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	20,278,861	19,279,434
Less: Accumulated Depreciation	(6,136,798)	(5,674,481)
Net Plant in Service	14,142,064	13,604,952
CURRENT ASSETS		
Cash & Investments	1,613,320	1,416,656
Customer Accounts Receivable	287,525	249,136
Other Accounts Receivable	65,545	60,896
Inventory	350	
Prepaid Expenses	9,608	9,084
Total Current Assets	1,976,348	1,735,772
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	16,118,411	15,340,724
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,714,023	15,097,620
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	15,897,711	15,281,308
LIABILITIES		
Current Liabilities		
Accounts Payable	196,013	30,551
Accrued Liabilities	24,687	28,866
Total Current Liabilities	220,700	59,417
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	220,700	59,417
TOTAL LIABILITIES AND EQUITY	16,118,411	15,340,724

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 2 Months Ending June 30, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential Sales	148,852	129,852	19,000	114.6
Commercial Sales	111,436	105,902	5,533	105.2
Industrial Sales	131,525	140,464	(8,939)	93.6
Interdepartmental Sales				.0
Other Operating Revenues	14,042	10,542	3,500	133.2
	405,855	386,761	19,094	104.9
OPERATING EXPENSES				
Source of Supply - Operations	46,030	41,402	4,628	111.2
Source of Supply - Maintenance	149	704	(555)	21.1
Water Treatment - Operations	24,454	23,436	1,017	104.3
Water Treatment - Maintenance	3,814	4,060	(246)	94.0
Distribution - Operations	10,717	13,253	(2,536)	80.9
Distribution - Maintenance	33,848	33,221	627	101.9
Customer Accounts	16,210	19,291	(3,082)	84.0
Administrative and General	31,243	26,817	4,427	116.5
Depreciation	76,790	75,215	1,575	102.1
Indirect Transfers to Municipality				.0
	243,254	237,399	5,856	102.5
Operating Income (Loss)	162,601	149,362	13,239	108.9
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	115	(8,782)	8,897	1.3
Investment Income	162	218	(56)	74.5
Merchandising, Jobbing & Contract Income		4,459	(4,459)	.0
Merchandising, Jobbing & Contract Expense	(86)	(122)	36	(70.4)
Interest Expense	(1)	(2)		(87.7)
	190	(4,228)	4,418	4.5
Net Income Before Amortizations	162,791	145,134	17,657	112.2
Amortization of Contributions in Aid of Construction				.0
Net Income	162,791	145,134	17,657	112.2
Operating Transfers In (Out)	(14,969)	(14,220)	(749)	(105.3)
Interfund Transfer W/WR Loan Forgiveness	2,810,874	2,810,874		100.0
	2,958,696	2,941,787	16,908	100.6
RETAINED EARNINGS - Beginning of Period	12,755,327	12,155,832	599,495	104.9
RETAINED EARNINGS - END OF PERIOD	15,714,023	15,097,620	616,403	104.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND June 30, 2014 and 2013

	June 30, 2014	June 30, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	37,708,206	36,853,501
Less: Accumulated Depreciation	(19,848,074)	(18,757,171)
Net Plant in Service	18,058,132	18,096,330
CURRENT ASSETS		
Cash & Investments	629,876	(172,833)
Customer Accounts Receivable	965,969	911,940
Other Accounts Receivable	84,740	109,798
Inventory	3,480	3,480
Prepaid Expenses	23,265	19,402
Total Current Assets	1,707,330	871,788
RESTRICTED FUNDS	3,512,133	3,392,914
NON-CURRENT ASSETS		
Unamortized Loss Note Receivable - Associated Company	(1,537)	22,750
Total Non-Current Assets	(1,537)	22,750
TOTAL ASSETS	23,276,058	22,383,782
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,216,317	12,948,451
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,185,082	19,917,215
LIABILITIES		
Current Liabilities:		
Accounts Payable	215,510	350,861
Accrued Liabilities	66,425	66,476
Total Current Liabilities	281,935	417,337
Non-Current Liabilities:		
Bonds Payable	1,810,074	2,044,068
Unamortized Premium on Long-Term Debt	(1,033)	5,162
Total Non-Current Liabilities	1,809,041	2,049,230
Total Liabilities	2,090,976	2,466,567
TOTAL LIABILITIES AND EQUITY	23,276,058	22,383,782

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 2 Months Ending June 30, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential Sales	188,272	171,457	16,815	109.8
Commercial Sales	158,009	207,035	(49,025)	76.3
Industrial Sales	136,626	147,400	(10,773)	92.7
Interdepartmental Sales				.0
Other Operating Revenues	147,382	2,674	144,708	5,511.0
	Total Operating Revenues	528,566	101,724	119.3
OPERATING EXPENSES				
Collection - Operations	13,496	13,123	373	102.8
Collection - Maintenance	11,691	24,530	(12,840)	47.7
Pumping - Operations	22	3,016	(2,995)	.7
Pumping - Maintenance	306	1,033	(726)	29.7
Treatment and Disposal - Operations	167,709	145,803	21,907	115.0
Treatment and Disposal - Maintenance	47,692	55,487	(7,795)	86.0
Customer Accounts	19,221	22,121	(2,901)	86.9
Administrative and General	25,812	43,307	(17,494)	59.6
Depreciation	148,265	146,949	1,316	100.9
	Total Operating Expenses	455,369	(21,155)	95.4
	Operating Income (Loss)	73,197	122,879	267.9
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	1,410	1,762	(352)	80.0
Non Utility Income	1,924	206,320	(204,396)	.9
Merchandising, Jobbing & Contract Income	2,417	3,723	(1,306)	64.9
Merchandising, Jobbing & Contract Expense	(250)	(426)	176	(58.8)
Amortization Expense	(504)	(5,362)	4,857	(9.4)
Interest Expense	(4,604)	(12,844)	8,240	(35.8)
	Total Non-Operating Revenue (Expense)	193,175	(192,782)	.2
	Net Income Before Amortizations	266,372	(69,903)	73.8
Amortization of Contributions in Aid of Construction				.0
	Net Income	266,372	(69,903)	73.8
Operating Transfers In (Out)	(21,874)	(21,110)	(764)	(103.6)
Interfund transfer WWR loan forgiveness	(2,810,874)	(2,810,874)		(100.0)
	Increase (Decrease) in Retained Earnings	(2,565,612)	(70,667)	(102.8)
RETAINED EARNINGS - Beginning of Period	16,852,596	15,514,063	1,338,533	108.6
RETAINED EARNINGS - END OF PERIOD	14,216,317	12,948,451	1,267,866	109.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND June 30, 2014 and 2013

	June 30, 2014	June 30, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	73,700,299	70,419,053
Less: Accumulated Depreciation	(40,097,841)	(37,928,551)
Net Plant in Service	33,602,458	32,492,502
CURRENT ASSETS		
Cash & Investments	8,220,807	9,809,836
Customer Accounts Receivable	4,835,624	3,862,012
Other Accounts Receivable		
Inventory	2,826,622	2,021,479
Prepaid Expenses	327,537	194,143
Total Current Assets	16,010,590	15,887,470
RESTRICTED ASSETS	8,507,997	8,505,272
NON-CURRENT ASSETS		
Unamortized Loss	131,581	81,364
Other Deferred Debits	35,886	55,460
Interdepartmental Loan Receivable	1,118,624	1,222,432
Total Non-Current Assets	1,286,092	1,359,256
TOTAL ASSETS	59,407,136	58,244,499
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,634,058	44,085,078
Contribution in Aid of Construction (Net)		
Total Equity	44,634,058	44,085,078
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,805,934	2,160,621
Accrued Liabilities	243,302	255,116
Total Current Liabilities	3,049,236	2,415,736
Non-Current Liabilities:		
Bonds Payable	11,270,992	11,281,165
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	452,851	462,520
Total Non-Current Liabilities	11,723,842	11,743,685
Total Liabilities	14,773,078	14,159,421
TOTAL LIABILITIES AND EQUITY	59,407,136	58,244,499

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND

For the 2 Months Ending June 30, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential	1,151,214	938,486	212,728	122.7
Small General Service	865,975	855,445	10,530	101.2
Large General Service	3,477,094	3,090,315	386,779	112.5
Public Street Lighting	25,198	25,583	(384)	98.5
Interdepartmental	82,283	78,535	3,748	104.8
Forfeited Discounts	38,281	13,981	24,299	273.8
Other Operating Revenues	52,581	27,528	25,053	191.0
Total Operating Revenues	5,692,626	5,029,873	662,753	113.2
OPERATING EXPENSES				
Purchased Power	4,132,318	3,290,562	841,756	125.6
Generation - Operation	91,103	120,137	(29,033)	75.8
Generation - Maintenance	85,209	94,991	(9,782)	89.7
Transmission - Operation	489	230	259	212.9
Distribution - Operation	261,220	156,000	105,220	167.5
Distribution - Maintenance	88,081	89,442	(1,361)	98.5
Depreciation	360,693	345,151	15,542	104.5
Taxes Other Than Income Taxes	20,679	21,949	(1,270)	94.2
Customer Accounts	33,706	38,615	(4,909)	87.3
Administrative & General	323,930	366,917	(42,987)	88.3
Indirect Transfers to Municipality				0
Total Operating Expenses	5,397,427	4,523,993	873,434	119.3
Operating Income (Loss)	295,199	505,880	(210,681)	58.4
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	2,196	2,653	(657)	77.0
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	(10,955)	(20,929)	9,974	(52.3)
Amortization Expense	(4,171)	(4,171)		(100.0)
Interest Expense	(93,997)	(100,187)	6,190	(93.8)
Non-Operating Revenue (Expense)	936		936	0
Total Non-Operating Revenue (Expense)	(105,990)	(122,434)	16,443	(86.6)
Increase (Decrease) in Retained Earnings Before Operating Transfers	189,208	383,446	(194,238)	49.3
Operating Transfers In (Out)	(239,405)	(228,593)	(10,812)	(104.7)
Increase (Decrease) in Retained Earnings	(50,196)	154,854	(205,050)	(32.4)
RETAINED EARNINGS - Beginning of Period	44,684,254	43,930,225	754,029	101.7
RETAINED EARNINGS - END OF PERIOD	44,634,058	44,085,078	548,979	101.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS June 30, 2014 and 2013

	June 30, 2014	June 30, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,561,600	3,346,533
Tech Center Building		
Less: Accumulated Depreciation	(2,865,353)	(2,665,230)
Net Plant in Service	696,247	681,303
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(518,956)	(310,559)
Customer Accounts Receivable	2,120	22,185
Miscellaneous Accounts Receivable	6,441	
Prepaid Expenses	472	7,197
Inventory		
Total Current Assets	(509,923)	(281,177)
TOTAL ASSETS	186,325	400,126
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(479,956)	(355,690)
Revenue over Expenditures	(48,063)	(23,792)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(173,097)	(26,560)
LIABILITIES		
Current Liabilities:		
Accounts Payable	12,690	15,116
Accrued Liabilities	23,357	33,360
Other Liabilities		
Total Current Liabilities	36,047	48,476
Non-Current Liabilities:		
Interdepartmental Loan Payable	323,374	378,211
2008 Bonds Payable		
Total Non-Current Liabilities	323,374	378,211
Total Liabilities	359,422	426,686
TOTAL LIABILITIES AND EQUITY	186,325	400,126

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 2 Months Ending June 30, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Network Administration Fees	76,619	90,128	(13,509)	85.0
VOIP Services	5,891	11,428	(5,537)	51.6
Misc Revenues				0
Network and Hardware Support				0
Data Services	958	958		100.0
Fiber Internet Access	17,393	23,993	(6,601)	72.5
Dial-up Internet Access	2,278	3,059	(781)	74.5
Wireless Internet Access	5,361	6,139	(778)	87.3
Network Internet Access	3,399	3,399		100.0
Web Site Host	1,893	1,728	165	109.6
Web Site Development				0
Activation Fee				0
Wireless Installation				0
Mailboxes	358	361	(4)	99.0
Forfeited Discounts	369	167	202	220.6
	114,520	141,361	(26,841)	81.0
OPERATING EXPENSES				
Personnel	39,195	45,537	(6,342)	86.1
Insurance Benefits	8,425	17,007	(8,582)	49.5
Pension & Other Benefits	7,734	7,923	(189)	97.6
Contractual Services- Maintenance	6,785	2,406	4,379	282.0
Contractual Services- Professional	24,647	19,319	5,329	127.6
Contractual Services- Communications	17,286	9,497	7,789	182.0
Contractual Services- Professional Development	397	87	309	453.7
Service Charges	20,470	21,872	(1,402)	93.6
Commodities - Maintenance Supplies				0
Commodities - General Supplies	349	3,569	(3,220)	9.8
Other Expenditures	(16)	(137)	122	(11.5)
Depreciation	32,134	24,815	7,319	129.5
Transfer to Administrative Services	2,667	2,667		100.0
	160,073	154,561	5,512	103.6
Operating Income (Loss)	(45,553)	(13,200)	(32,353)	(345.1)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				0
Merchandising, Jobbing, & Contract Expense	(344)	(10,399)	10,055	(3.3)
Investment Income				0
Lease Revenues				0
ICC Grant				0
Transfer From Other Funds				0
Transfers To Other Funds				0
Amortization Expense				0
Interest Expense	(166)	(194)	28	(85.8)
	(510)	(10,592)	10,082	(4.6)
Increase (Decrease) in Retained Earnings	(46,063)	(23,792)	(22,271)	(193.6)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS

For the 2 Months Ending June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	(479,956)	(355,690)	(124,266)	(134.9)
RETAINED EARNINGS – END OF PERIOD	<u>(526,019)</u>	<u>(379,482)</u>	<u>(146,537)</u>	<u>(138.6)</u>